



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE _____
16 (2020)
BILL _____

A BILL FOR AN ORDINANCE

RELATING TO REAL PROPERTY TAXATION.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose. The purpose of this ordinance is to address the real property tax exemption for for-profit group child care centers.

SECTION 2. Section 8-10.33, Revised Ordinances of Honolulu 1990, is amended to read as follows:

"Sec. 8-10.33 Exemption--For-profit group child care centers.

- (a) Real property, or a portion thereof, used for a for-profit group child care center ~~[shall]~~ will be exempt from real property taxes to the extent taxes assessed exceed \$1,000, provided that:
- (1) The property is actually and exclusively used for a group child care center;
 - (2) If an exemption is claimed under this section, an exemption for the same property may not also be claimed under any other section~~[-]~~;
 - (3) The property is owned in fee simple, or is leased~~[-]~~ or rented for a period of one year or more, by the person using the property for the exempt purposes~~[- hereinafter referred to as the person claiming the exemption.];~~
 - (4) If the property for which the exemption is claimed is leased or rented, the lease or rental agreement ~~[shall]~~ must be in force and recorded in the bureau of conveyances or filed ~~[in the office of the assistant registrar of]~~ with the land court~~[-]~~;
 - (5) The group child care center meets the child care facilities requirements of HRS Chapter 346, Part VIII; and
 - (6) Any claim for the exemption based on ~~[the foregoing]~~ its use ~~[shall be accompanied by]~~ as a for-profit group child care center must be submitted with a certificate issued by or under the authority of the department of human services stating that the ~~[foregoing]~~ requirements ~~[are]~~ of this subsection have been met."



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- (b) For purposes of this section, the term "group child care center" means a facility other than a residence, maintained by an individual, organization, or agency for the purpose of providing child care for preschool age children ages two years to six years and infants and toddlers ages six weeks to 36 months."

SECTION 3. Section 8-11.1, Revised Ordinances of Honolulu 1990 ("Real property tax—Determination of rates"), is amended by amending subsection (g) to read as follows:

- "(g) Notwithstanding any provision to the contrary, a minimum real property tax of ~~[\$300.00]~~ \$300 a year is levied upon each individual parcel of real property taxable under this chapter, except for properties exempt under Section 8-10.27 and except as provided in Section 8-10.28(b)(2)~~[.]~~ and Section 8-10.33(a)."

SECTION 4. Ordinance material to be repealed is bracketed and stricken and new material is underscored. When revising, compiling, or printing this ordinance for inclusion in the Revised Ordinances of Honolulu, the Revisor of Ordinances need not include the brackets, the material that has been bracketed and stricken, or the underscoring.




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SECTION 5. This ordinance takes effect upon its approval and applies to the tax years beginning July 1, 2021 and thereafter.

INTRODUCED BY:



DATE OF INTRODUCTION:

FEB 21 2020

Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

Deputy Corporation Counsel

APPROVED this _____ day of _____, 20 _____.

KIRK CALDWELL, Mayor
City and County of Honolulu